(a) whether it is a fact that a large number of officers and employees are on deputation to Securities and Exchange Board of India (SEBI) from various Gov. ernment departments and organisations; and

(b) what steps Government are taking to stop this process of adhocism by allowing deputationists to continue instead of creating its own cadre to strengthen such on important organisation?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) *As* against a total personnel strength of 175 as on 1st April, 1995, the number of persons on deputation in SEBI is 11, constituting 6.3 per cent of the total.

(b) SEBI, which has become a statutory body since 1992, is at an initial stage of its development. It is essential for SEBI at such an initial stage to draw personnel with relevant experience from a variety of organisations, and it may not be possible to dispense entirely with deputationists. SEBI is, however, also absorbing those on deputation who are found suitable, and also proposes to undertake direct recruitment in future after assessing its manpower needs for the next few years.

Tax deduction account numbers

. 3366. DR. SHRIKANT RAMCHANDRA JICHKAR: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that all persons required to deduct Income Tax at Source were required to obtain a Tax Deduction Account Number to be quoted on the Challan;

(b) if so, whether it is also a fact that In the audit the CAG . found out that the Department did not have complete fecord of persons responsible for deduction of tax at source;

(c) what is the response of Government thereto; and

(d) what is the mechanism to ensure proper implementation thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) Yes, Sir.

(b) to (d) CAG has pointed out certain shortcomings in this area of work which are under consideration of the Board. The Board is considering suggestions to improve the working in this regard. However, it is felt that this work can best be performed only through computers. This department has undertaken computerisation of various functions in the department and TAN allotment is one of the main priorities.

Double Texation Avoidance Agreements

3367. SHRI SURINDER KUMAR SINGLA:
DR. SHRIKANT RAMCHANDRA JICHKAR:

Will the Minister of FINANCE be pleased to state:

(a) what are the Double Taxation Avoidance Agreements entred by the Government of India with foreign Governments for avoiding double taxation in the Income Tax:

(b) what action has been taken against the officers who have committed mistakes in computation; and

(c) what precautions are being taken for proper computations?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) The information regarding notified Double Taxation Avoidance Agreements is given in the Statement *{See* below)

(b) and (c) Wherever the Internal Audit of the Income-tax Department or the Receipt Audit points out mistakes on incorrect levy of tax, steps are taken to rectify the assessment and also obtain the explanation of the officers concerned to ascertain that the mistakes have been made bonafide.

Statement

India's double taxation avoidance agreements

S. No.	Name of Country	Effective from assessment year
1.	Australia	1993-94
2.	Austria	1963-64
3.	Bangladesh	1993-94
4.	Belgium	1975-76/1976-77
5.	Belgium (S. Protocol)	1988-89/1989-90
6.	Brazil	1994-95
7.	Canada	1987-88
8.	China	1996-97
9.	Czechoslovakia	1986-87
10.	Denmark	1990-91/1991-92
11.	Finland	1985-86
12.	France (Revised)	1996-97
13.	Federal Republic of Germany	1958-59
14.	F.R.G. (Protocol)	1984-85
15.	German Democratic Republic	1985-86
16.	Greece	1984-85
17.	Hungary	1989-90
18.	Indonesia	1989-90
19.	Italy	1978-79
20.	Japan (Revised)	1991-92
21.	Kenya	1985-86
22.	Libya	1983-84/84-85
23.	Malaysia	1973-74
24.	Mauritius	1983-84
25.	Nepal	1990-91
26.	Netherlands	1990-91
27.	New Zealand	1988-89
28.	Norway	1988-89
29.	Poland	1991-92
30.	Romania	1989-90

S. No.	Name of country	Effective from Assessment year
31.	Singapore (Revised)	1995-96
32.	Spain	1997-98
33.	South Korea	1987-88
34.	Sri Lanka (Revised)	1981-82
35.	Sweden (Revised)	1990-91
36.	Switzerland	1996-97
37.	Syria	1983-84
38.	Tanzania	1982-83/83-84
39.	Thailand	1987-88/88-89
40.	United Arab Emirates	1995-96
41.	United Arab Republic	1969-70/70-71
42.	United Kingdom (Revised)	1995-96
43.	United States of America	1992-93
44.	U.S.S.R. (Now applicable to Russia)	1991-92
45.	Zambia	1979-80

Non Levy of Wealth Tax on Immovable Properties

3368. SHRI JAGIR SINGH DARD:

DR. SHRIKANT RAM CHANDRA JICHKAR:

Will the Minister of FINANCE be pleased to state:

(a) what is the amount of loss incurred by Government during the last year in non-levy of wealth tax on immovable property;

(b) what action has been taken on defaulting offices; and

(c) what is being done to prevent such loss?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) to (c) Tax is leviable under Wealth tax Act, 1957 on immovable properties of an assessee subject to exemption provided within the statute. It is not feasible to estimate the amount of loss incurred by Government during last year due to non-levy of wealth-tax on immovable property due to various reasons, including non.levy due to exemptions.

Wherever the Internal Audit of the Income-tax Department or the Receipt Audit points out mistake or incorrect levy of wealth-tax on immovable property, steps are taken to rectify the assessment and also obtain the explanation of the Officer concerned to ascer. tain the bonafied of such mistakes.

Variation in Prices of Articles of Daily and Common Use

3369. SHRI KRISHAN LAL SHARMA: Will the Minister of FINANCE be pleased to state: